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APPENDIX

IN THE

Supreme Court of the United States

OCTOBER TERM, 1974

No. 73-2060

CARL M. AUSTIN, *et al.*, *Appellants*,

v.

STATE OF NEW HAMPSHIRE, *et al.*, *Appellees*,

ON APPEAL FROM THE SUPREME COURT
OF THE STATE OF NEW HAMPSHIRE

FILED JULY 22, 1974
PROBABLE JURISDICTION NOTED OCTOBER 15, 1974

IN THE

Supreme Court of the United States

OCTOBER TERM, 1974

No. 73-2060

CARL M. AUSTIN, *et al.*, *Appellants*,

v.

STATE OF NEW HAMPSHIRE, *et al.*, *Appellees*,

INDEX

	Page
Chronological List of Relevant Docket Entries	1
Petition for Declaratory Judgment	2
Reserved Case	5
Exhibit No. 1 1970 State of New Hampshire Commuters Nonresident and 1970 State of Maine Resident Income Tax Returns of Plaintiff Carl M. Austin and Jeannine R. Austin	6
Exhibit No. 2 1970 State of New Hampshire Commuters Nonresident and 1970 State of Maine Resident Income Tax Returns of Plaintiff Arthur W. Peverly and Elaine M. Peverly	10
Exhibit No. 3 1970 State of New Hampshire Commuters Nonresident and 1970 State of Maine Resident Income Tax Returns of Plaintiff Richard W. Logan and Mary S. Logan	14
Opinion of the Supreme Court of the State of New Hampshire reported in 316 A.2d 165 as *Carl M. Austin, et al. v. State Tax Commission*, Merrimack No. 6641 is included in Appendix B of Appellants' Jurisdictional Statement at pp. A4-A9.	
Judgment of the Supreme Court of the State of New Hampshire is included in Appendix B of Appellants' Jurisdictional Statement at p. A9.	

CHRONOLOGICAL LIST OF RELEVANT DOCKET ENTRIES

State of New Hampshire — Superior Court
For Merrimack County
Docket Entries

December 6, 1971	—	Petition (for Declaratory Judgment) & Order returnable first Tuesday of January 1972.
December 23, 1971	—	Return of service.
December 24, 1971	—	Defendants' Motion to Dismiss.
December 27, 1971	—	Plaintiff objects to Defendant's Motion to Dismiss and wish to be heard.
April 6, 1972	—	Motion to Dismiss is denied subject to exception. Bill of Exceptions or proposed Reserved Case to be filed by June 1, 1972.
September 19, 1972	—	Proposed Reserved Case.
September 20, 1972	—	Reserved case allowed for transfer.
March 29, 1973	—	Entered in Supreme Court.
February 28, 1974	—	Rescript from the Supreme Court: "Declaratory judgment for the defendant."

Supreme Court of the State

of New Hampshire

Docket Entries

March 29, 1973	— Merrimack 6641: Entered Transfers, without ruling, question whether the payment of commuters income tax (RSA ch. 77-B) by nonresidents employed in New Hampshire violates the State and United States Constitutions.
May 14, 1973	— Plaintiffs' brief filed.
September 4, 1973	— Defendant's brief filed.
September 6, 1973	— Oral arguments in this case were heard.
February 28, 1974	— Declaratory judgment for defendant.
May 13, 1974	— Plaintiffs filed Notice of Appeal to Supreme Court of United States.

PETITION FOR DECLARATORY JUDGMENT

FILED DECEMBER 6, 1971

Now come Carl M. Austin of 52 School Street, Berwick in the County of York, and State of Maine, Arthur W. Peverly of 85 Eliot Road, Kittery in the

County of York and State of Maine, and Richard W. Logan of Brixham Road, York in the County of York and State of Maine, and complain against the State of New Hampshire, Lawton Chandler, William Conway and William Maynard, all of Concord in the County of Merrimack and State of New Hampshire, individually and in their capacity as Commissioners of the New Hampshire Tax Commission, and Lawrence Blake of Concord in the County of Merrimack and State of New Hampshire, individually and in his capacity as Director of the Business Profits Division of the New Hampshire Tax Commission, and say:

1. That said petition is brought by Petitioners individually and on behalf of any citizen of the State of Maine similarly situated who desires to join in said petition.

2. That the Legislature of the State of New Hampshire enacted into law R.S.A. 77-B entitled Commuters Income Tax, said act becoming effective on July 1, 1970.

3. That Section 77-B:22 II. provides as follows: "On Nonresidents, Income Earned in New Hampshire. A tax is hereby imposed upon every taxable nonresident, which shall be levied, collected and paid annually at the rate of four percent of their New Hampshire derived income as defined in RSA 77-B:1 less an exemption of two thousand dollars; provided, however, that if the tax hereby imposed exceeds the tax which would be imposed upon such income by the state of residence of the taxpayer, if such income were earned in such state, the tax hereby imposed shall be reduced to equal the tax which would be imposed by such other state."

4. That in 1970, the Petitioners, Carl M. Austin, Arthur W. Peverly and Richard W. Logan, were employed in occupations or businesses in which they derived income while working in the State of New Hampshire and are presently so engaged.

5. That as a result of said employment said Petitioners paid through withholding and by direct payment, taxes to the State of New Hampshire Business Profits Tax Division, collected under the terms of said act and are still having to pay said tax.

6. That said Petitioners are informed and believe and therefore allege that said act is arbitrary, discriminatory and retaliatory against them and against other citizens of the State of Maine similarly situated and a violation of their rights under the constitution of the United States of America and the constitution of the State of New Hampshire.

7. That a justiciable controversy exists between the Petitioners and the Petitionees.

WHEREFORE, said Petitioners pray: that they be granted a hearing on this petition; that after said hearing a judgment declaratory be entered declaring Section 2 II. of RSA 77-B null and void as a violation of the rights of said Petitioners under the constitution of the United States of America and the constitution of the State of New Hampshire; that said Petitionees be ordered to refund to the Petitioners all sums collected together with interest; that they be granted their costs and reasonable attorneys fees; that upon final determination Petitionees be restrained and enjoined from levying, assessing or collecting any further taxes under said Section; and for such other and further relief as may be just.

Carl M. Austin,
Arthur W. Peverly and
Richard W. Logan

By their attorneys
Flynn, Powell & McGuirk

By: *Thomas E. Flynn*
Smith, Elliott & Wood
Saco, Maine

By: *Charles W. Smith*

RESERVED CASE

ALLOWED FOR TRANSFER

SEPTEMBER 20, 1972

This is a petition for declaratory judgment wherein the petitioners allege that the commuters income tax, RSA 77-B, to be in violation of the rights of the petitioners under the Constitution of the United States of America and the Constitution of the State of New Hampshire; and seek injunctive and other relief.

The defendant moved to dismiss, which motion was denied and defendant has seasonably excepted. It is agreed that the plaintiffs are residents in the State of Maine, employed in the State of New Hampshire, and have paid the tax assessed by RSA 77-B in accordance with their tax returns copies of which are exhibits and are transferred with the record in accordance with the list of exhibits included herein.

All question of law raised by the within petition and the action of the Court on the motion to dismiss are reserved and transferred without ruling.

The pleadings, including all motions with the Court's action thereon and with a list of the exhibits transferred, are to be printed as an appendix.

Reserved and transferred.

Charles J. Flynn

Charles J. Flynn

September 20, 1972

EXHIBIT 1

TOTAL $

SIGNATURE

DATE 2/17/71

REFUND NUMBER

BUSINESS PROFITS TAX DIVISION

173

P.O. Box 637
Concord, N. H. 03301

Commuters
Remittance

For Calendar Year 1970 or other taxable year beginning .19 and ending .19 1970

Income Tax Return

(First name and initial (joint return, use first names and middle initials of both)	Last name	Your Social Security Number
Carl L. & Jeannine R.	Austin	001-16-4372
Name address (Number and street or rural route)		Spouse's Social Security Number
43 School Street		003-22-7329
City, town or post office, and State	Zip Code	
Berwick, Me	03901	

A. If married, are you filing a joint Federal Return? ☒ Yes ☐ No

B. Is your spouse filing a separate New Hampshire Return? ☐ Yes ☒ No
If "Yes," enter name of spouse.

1.	New Hampshire derived income		5134.05
2.	Less Exemption $2,000.00 (Husband and wife filing jointly — see instructions)		2000.00
3.	New Hampshire Taxable income (line 1 less line 2)		3134.05
4.	New Hampshire Commuters Income Tax (line 3 multiplied by 4%)		125.39
5.	Tax credit allowable by resident state on N. H. derived income	15.17	
6.	Enter here amount on line 4 or 5, whichever is LESSER		15.17
7.	CREDITS A N.H. Commuters income tax withheld (attach W-2)	33.28	
	B 1970 Estimated Commuters tax paid	--	33.28
8.	If line 6 is GREATER than line 7 enter BALANCE DUE here (Payable in full at time of filing this return)		
9.	If line 7 is GREATER than line 6 enter OVERPAYMENT here		18.11
10.	Apply OVERPAYMENT TO 1971 estimate	or REFUND 18.11	

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here: Carl L. Austin 2/17/71 Jeannine R. Austin 2/17/71
(Husband's signature and date) (If joint return both husband and wife must sign) (Wife's signature and date)

Sign here: Robert Houle 43 School Street, Berwick, Maine 2/17/71
(Signature of preparer other than taxpayer) (address) (date)

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

Please file this return, together with check made payable to

STATE OF NEW HAMPSHIRE

DIRECTOR
BUSINESS PROFITS TAX DIV.
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03301

EXHIBIT 1 (cont'd)

GENERAL ELECTRIC COMPANY
100 MAIN STREET
DOVER-FOXCROFT, N.H. 03578
14-0659340

WAGE AND TAX STATEMENT 1978

Copy B—To be filed with employee's tax return
← Type or print EMPLOYEE'S identification number, name and address

FEDERAL INCOME TAX WITHHELD	WAGES PAID SUBJECT TO WITHHOLDING IN 1978	OTHER COMPENSATION PAID IN 1978	F.I.C.A. EMPLOYEE TAX WITHHELD	TOTAL F.I.C.A. WAGES PAID IN 1978	STATUS	CASES WHERE FILING DATE IS DIFFERENT FROM FEDERAL
1107 94	9029 99		374 40	7800 00	2	NH 9134 00

Type or print EMPLOYEE'S social security number → 001 16 4372

SUE 0194
AUSTIN CARL M
32 SCHOOL ST
BERWICK ME

NAME OF STATE	STATE FORM NO.	STATE TAX WITHHELD
MAINE		20 00
NEW HAMPSHIRE		33 20

NAME OF CITY | CITY FORM NO. | CITY TAX WITHHELD

EXCLUDABLE SICK PAY

*UNCOLLECTED EMPLOYEE TAX ON TIPS

Include tips reported to employer. Amount in boxes should accompany W-2 as you received it.

Total this year's wages, or figures the amount to be reported as wages and withheld on your income tax return.

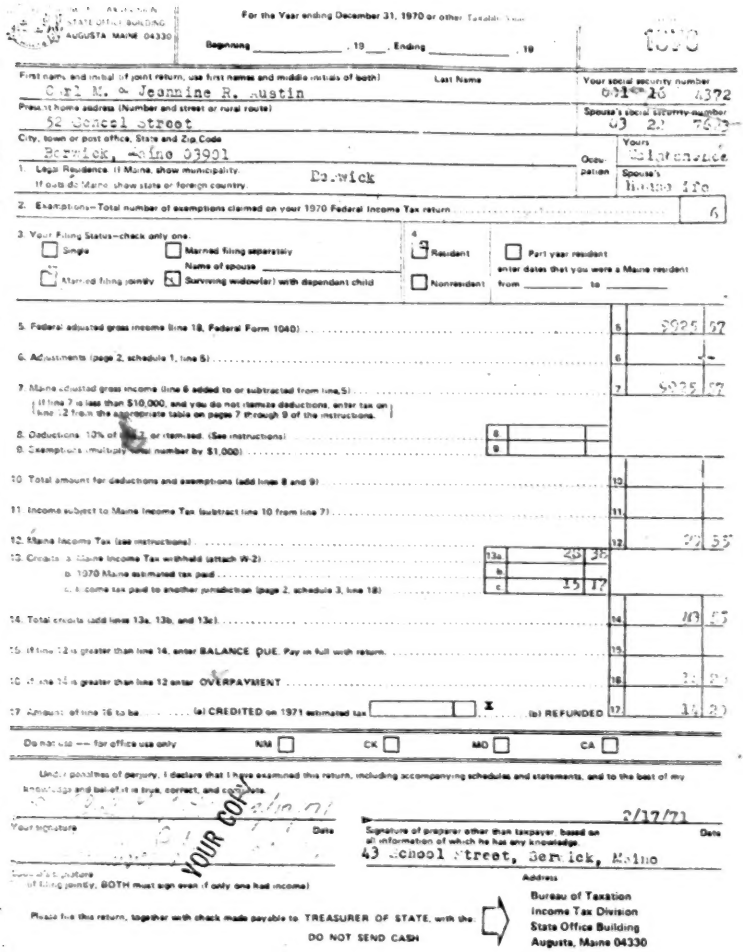
Some right of the employer was withdrawn to require the use of integrate insurance benefits. The termination of his age, service, and disability allowance.

Include in reports to employee

Type or print EMPLOYEE'S name and address, including ZIP code above

POOR COPY

EXHIBIT 1 (cont'd)



STATE OF MAINE
STATE OFFICE BUILDING
AUGUSTA, MAINE 04330

For the Year ending December 31, 1970 or other Taxable Year
Beginning _____, 19___, Ending _____, 19___

1040

First name and initial (if joint return, use first names and middle initials of both) — Last Name
Carl M. & Jeannine R. Austin

Your social security number
021-26-4372

Present home address (Number and street or rural route)
52 School Street

Spouse's social security number
03 2? 76??

City, town or post office, State and Zip Code
Berwick, Maine 03901

Occupation: Yours — Clerk-typist
Spouse's — Home life

1. Legal Residence. If Maine, show municipality. If outside Maine, show state or foreign country. Berwick

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return: 6

3. Your Filing Status—check only one.
☐ Single ☐ Married filing separately
☐ Married filing jointly ☒ Surviving widow(er) with dependent child
Name of spouse

4. ☒ Resident ☐ Nonresident ☐ Part year resident — enter dates that you were a Maine resident: from _____ to _____

5. Federal adjusted gross income (line 18, Federal Form 1040)		5	5925 97
6. Adjustments (page 2, schedule 1, line 5)		6	-0-
7. Maine adjusted gross income (line 5 added to or subtracted from line 6) (If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.)		7	5925 97
8. Deductions: 13% of line 7, or itemized. (See instructions)	8		
9. Exemptions: multiply total number by $1,000	9		
10. Total amount for deductions and exemptions (add lines 8 and 9)		10	
11. Income subject to Maine Income Tax (subtract line 10 from line 7)		11	
12. Maine Income Tax (see instructions)		12	29 55
13. Credits: a. Maine Income Tax withheld (attach W-2)	13a 25 38		
b. 1970 Maine estimated tax paid	b		
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18)	c 15 17		
14. Total credits (add lines 13a, 13b, and 13c)		14	40 55
15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return.		15	
16. If line 14 is greater than line 12 enter OVERPAYMENT		16	21 00
17. Amount of line 16 to be ..... (a) CREDITED on 1971 estimated tax ☐ ☒ (b) REFUNDED		17	11 00

Do not use — for office use only: NM ☐ CK ☐ MO ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature — Date 2/10/71

YOUR COPY

Signature of preparer other than taxpayer, based on all information of which he has any knowledge — Date 2/17/71

Address: 43 School Street, Berwick, Maine

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Please file this return, together with check made payable to TREASURER OF STATE, with the DO NOT SEND CASH

Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04330

EXHIBIT 1 (cont'd)

FORM 1040–ME PAGE 2

SCHEDULE 1 – ADJUSTMENTS

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below)
4. Add lines 2 and 3 .....
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 .....

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions, Federal Form 1040 ..... $
7 a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $
b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income ..... .
8. Add lines 7 a and 7 b .....
9. Subtract line 8 from line 6 .....
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax .....
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 .....

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (Page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) .....
13. Multiply line 11 by line 12, enter here and on page 1, line 8 .....

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... $ 9926.57
15. Income taxed by other jurisdictions included in line 14 ..... 5204.05
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) ..... 53.7 %
17. Limitation of Credit:
a. Page 1, line 12 multiplied by 53.7 % on line 16 ..... $ 15.17
b. Income taxes paid other jurisdictions 33.48
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 15.17

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name	Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other Income			
22. Totals of column A and column B			
23. Enter column B total			
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above			

EXHIBIT 2

1000 CT

BUSINESS PROFITS TAX DIVISION

P.O. Box 637
Concord, N. H. 03301

7131

Commuters Nonresident Income Tax Return

For Calendar Year 1970 or other taxable year beginning , 19 and ending , 19 1970

First name and initial (if joint return, use first names and middle initials of both)	Last name	Your Social Security Number
[illegible] ELAINE M.	PEVERLY	015-10-5526
Home address (number and street or rural route)		Spouse's Social Security Number
55 Cobb Road		025-18-4254
City, town or post office, and State	Zip Code	
KITTERY MAINE	03904	

A. If married, are you filing a joint Federal Return? ☒ Yes ☐ No

B. Is your spouse filing a separate New Hampshire Return? ☐ Yes ☒ No
If "Yes," enter name of spouse.

1. New Hampshire derived income		7611.00
2. Less Exemption $2,000.00 (Husband and wife filing jointly — see instructions)		2000.00
3. New Hampshire Taxable income (line 1 less line 2)		5040.00
4. New Hampshire Commuters Income Tax (line 3 multiped by 4%)		201.54
5. Tax credit allowable by resident state on N H derived income	60.95	
6. Enter here amount on line 4 or 5, whichever is LESSER		60.95
7. CREDITS A. N.H. Commuters income tax withheld (attach W-2)	60.58	
B. 1970 Estimated Commuters tax paid	—	60.58
8. If line 7 is GREATER than line 6 enter BALANCE DUE here (Payable in full at time of filing this return)		.37
9. If line 7 is GREATER than line 6 enter OVERPAYMENT here		[illegible]
10. Apply OVERPAYMENT TO 1971 estimate or REFUND		[illegible]

Under the penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here [signature] March 29, 1971 Elaine M. Peverly 3/29/71
Taxpayer's signature and date (If joint return both husband and wife must sign) Wife's signature and date

Sign here
Signature of preparer other than taxpayer Address Date

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

Please file this return, together with check made payable to

STATE OF NEW HAMPSHIRE

DIRECTOR
BUSINESS PROFITS TAX DIV.
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03301

EXHIBIT 2 (cont'd)

Simplex Wire & Cable Co.
Wells Road
North Berwick, Maine 03906
04-1837620

WAGE AND TAX STATEMENT 1970

Copy No. 2—To be filed with Employee's State or City Income Tax Return

NOTICE TO EMPLOYEE

THIS STATEMENT IS IMPORTANT. IT MUST BE ATTACHED TO YOUR STATE OR CITY INCOME TAX RETURN IN ORDER TO CLAIM CREDIT FOR ANY TAX WITHHELD

FEDERAL IDENT. NO.	STATE IDENT. NO.	INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATE	
		Federal tax withheld	Wages, Tips, and other Compensation Paid in 1970	Other Compensation Paid in 1970	F.I.C.A. employee tax withheld	Total F.I.C.A. Wages Paid in 1970	Code	Gross Wages for State purposes Paid in 1970
		2,113.36	14,222.00		374.40	7,800.00	2	7,046.00

Type or print EMPLOYEE'S social security number

017-14-5346

Type or print EMPLOYEE'S name, address (including ZIP code) above

A W PEVERLY
85 ELIOT ROAD
KITTERY, MAINE

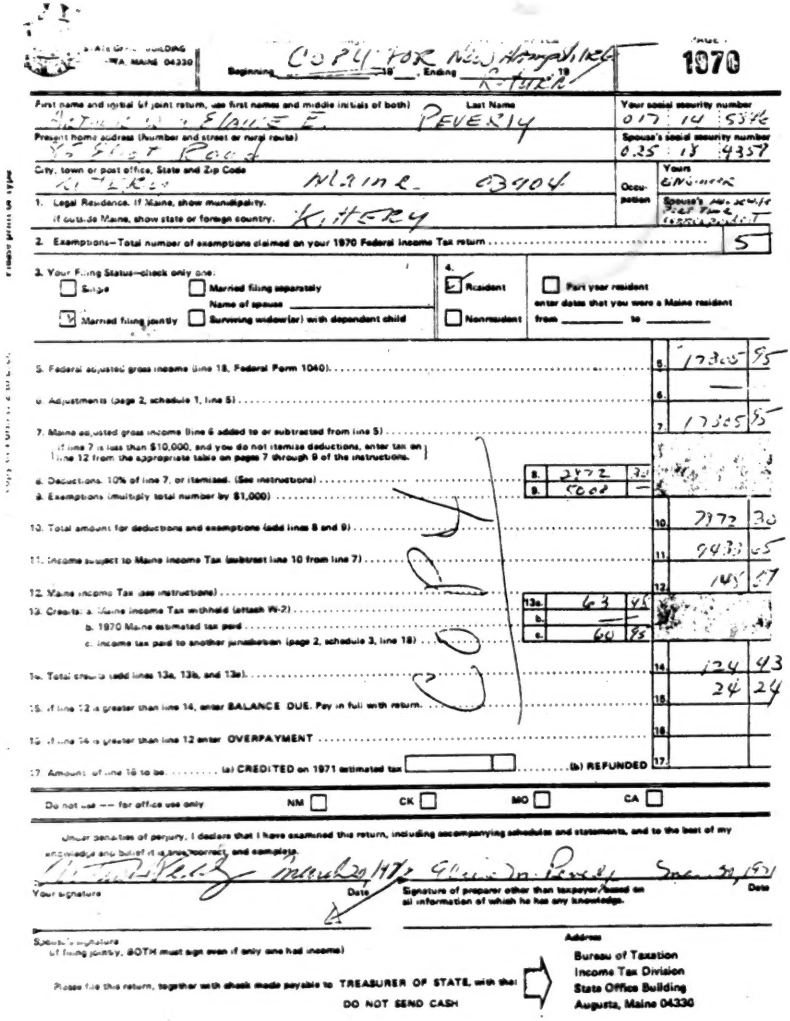
CITY TAX WITHHELD	STATE TAX WITHHELD
	60.88

Name of STATE	STATE Return NO
NEW HAMPSHIRE	
Name of CITY	CITY Return NO

* EMPLOYEE'S SOCIAL SECURITY TAX

** EMPLOYEE'S UNEMPLOYMENT INSURANCE TAX OR TDI

EXHIBIT 2 (cont'd)



1970

COPY FOR NEW HAMPSHIRE RETURN

Beginning ____ 19__, Ending ____ 19__

First name and initial (if joint return, use first names and middle initials of both) — Last Name: ARTHUR & ELAINE E. PEVERLY

Your social security number: 017 14 5516

Present home address (number and street or rural route): 20 Elliot Road

Spouse's social security number: 025 18 4357

City, town or post office, State and Zip Code: KITTERY Maine 03904

Your occupation: ENGINEER

Spouse's occupation: CHIEF FINANCIAL OFFICER

1. Legal Residence. If Maine, show municipality. If outside Maine, show state or foreign country: KITTERY

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return: 5

3. Your Filing Status—check only one.
- ☐ Single
- ☐ Married filing separately — Name of spouse ____
- ☑ Married filing jointly
- ☐ Surviving widow(er) with dependent child

4.
- ☑ Resident
- ☐ Nonresident
- ☐ Part year resident — enter dates that you were a Maine resident from ____ to ____

5. Federal adjusted gross income (line 18, Federal Form 1040)		5	17305 95
6. Adjustments (page 2, schedule 1, line 5)		6	—
7. Maine adjusted gross income (line 6 added to or subtracted from line 5)		7	17305 95
If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.			
8. Deductions: 10% of line 7, or itemized. (See instructions)	8. 2772 30		
9. Exemptions (multiply total number by $1,000)	9. 5000 —		
10. Total amount for deductions and exemptions (add lines 8 and 9)		10	7772 30
11. Income subject to Maine Income Tax (subtract line 10 from line 7)		11	9433 65
12. Maine Income Tax (see instructions)		12	165 07
13. Credits: a. Maine Income Tax withheld (attach W-2)	13a. 63 45		
b. 1970 Maine estimated tax paid	13b. —		
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18)	13c. 60 98		
14. Total credits (add lines 13a, 13b, and 13c)		14	124 43
15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return.		15	24 24
16. If line 14 is greater than line 12 enter OVERPAYMENT		16	
17. Amount of line 16 to be ____ (a) CREDITED on 1971 estimated tax ____ (b) REFUNDED		17	

Do not use — for office use only: NM ☐ CK ☐ MO ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature — Date: March 29, 1971

Signature of preparer other than taxpayer, based on all information of which he has any knowledge — Date: Mar 29, 1971

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Please file this return, together with check made payable to TREASURER OF STATE, with the DO NOT SEND CASH

Address: Bureau of Taxation, Income Tax Division, State Office Building, Augusta, Maine 04330

EXHIBIT 2 (cont'd)

FORM 1040–ME, PAGE 2

SCHEDULE 1 – ADJUSTMENTS

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $ ——

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $ ——
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below) —— ——
4. Add lines 2 and 3 ..... ——
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 ..... ——

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions, Federal Form 1040 ..... $ 3007.00
7. a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $ 134.70
   b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income ..... ——
8. Add lines 7 a and 7 b 134.70
9. Subtract line 8 from line 6 ..... 2872.30
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax ..... ——
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line P 2872.30

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) ..... ——%
13. Multiply line 11 by line 12, enter here and on page 1, line 8 ..... ——

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... $ 17305.95
15. Income taxed by other jurisdictions included in line 14 ..... 2441.66
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) ..... 41 %
17. Limitation of Credit:
    a. Page 1, line 12 multiplied by 41 % on line 16 ... 41% x 148.67 ..... $ 60.95
    b. Income taxes paid other jurisdictions 203.84
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 60.95

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name — Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations		
21. All other Income		
22. Totals of column A and column B		
23. Enter column B total		
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above		

EXHIBIT 3

ESTIMATED-RECORD

TAX YEAR

1st Payment

2nd Payment

Payment

Payment

BUSINESS PROFITS TAX DIVISION

P.O. Box 637
Concord, N. H. 03301

9966

For Calendar Year 1970 or other taxable year beginning Jan 1, 1970 and ending December 31, 1970 1970

NEW HAMPSHIRE Tax Return

(If joint return, use first names and middle initials of both)	Last name	Your Social Security Number
MARY S	LOGAN	342-36-7850
Number and street or rural route)		Spouse's Social Security Number
24 EXETER ROAD		040-22-9281
City, town or post office, and State	Zip Code	
WINDHAM	03909	

A. If married, are you filing a joint Federal Return? ☑ Yes ☐ No

B. Is your spouse filing a separate New Hampshire Return? ☐ Yes ☐ No
If "Yes," enter name of spouse.

1. New Hampshire derived income		32,000
2. Less: Exemption $2,000.00 (Husband and wife filing jointly — see instructions)		2,000
3. New Hampshire Taxable income (line 1 less line 2)		30,000
4. New Hampshire Commuters Income Tax (line 3 multiplied by 4%)		1200
5. Tax credit allowable by resident state on N. H. derived income	898.00	
6. Enter here amount on line 4 or 5, whichever is LESSER	898.00	
7. CREDITS A. N.H. Commuters Income tax withheld (attach W-2)	252	
B. 1970 Estimated Commuters tax paid		252
8. If line 6 is GREATER than line 7 enter BALANCE DUE here → (Payable in full at time of filing this return)	646.00	0
9. If line 7 is GREATER than line 6 enter OVERPAYMENT here		0
10. Apply OVERPAYMENT TO 1971 estimate or REFUND		

Under penalties of perjury, I declare that I examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here: Taxpayer's signature and date — If joint return both husband and wife must sign — Wife's signature and date

Sign here: Signature of preparer other than taxpayer — RUSSELL S. CARY & CO., C.P.A.'s, address, 24 Porter Street, Melrose, Mass. 02176 — date

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

Please file this return, together with check made payable to:

STATE OF NEW HAMPSHIRE
DIRECTOR
BUSINESS PROFITS TAX DIV.

EXHIBIT 3 (cont'd)

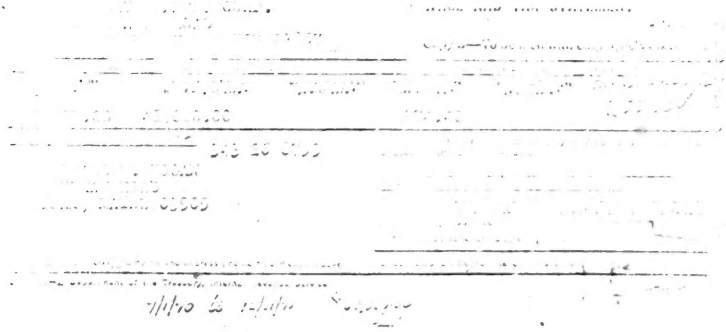
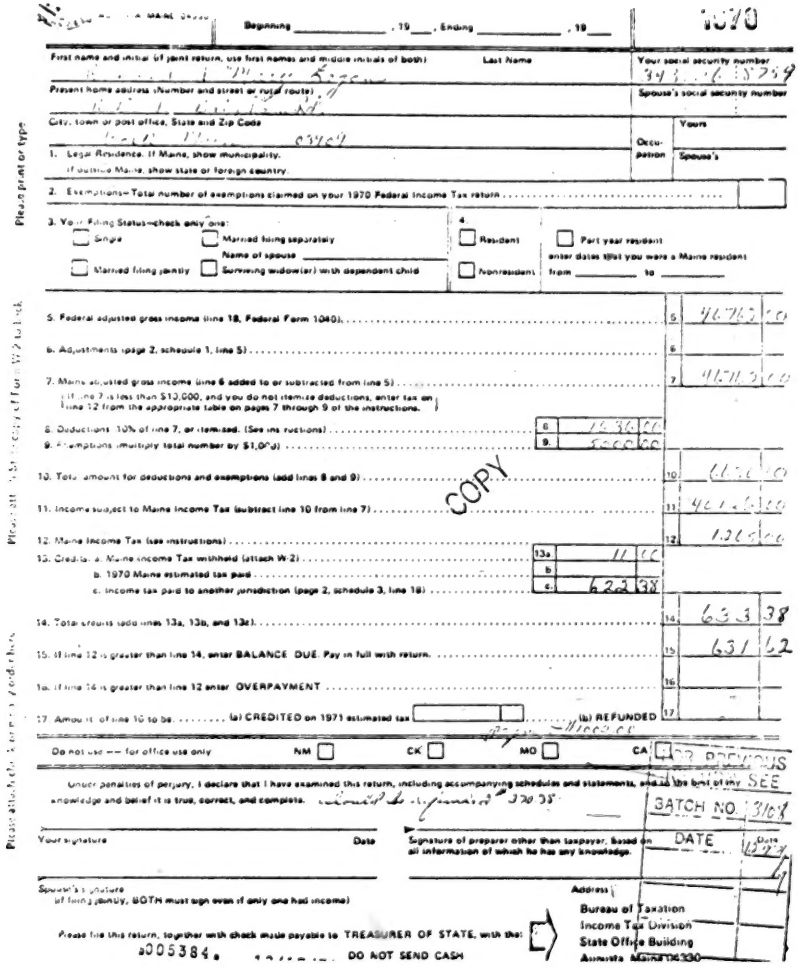


EXHIBIT 3 (cont'd)



1970

Beginning _____, 19___, Ending _____, 19___

First name and initial (if joint return, use first names and middle initials of both) | Last Name | Your social security number

Present home address (Number and street or rural route) | Spouse's social security number

City, town or post office, State and Zip Code | Yours

Occupation | Spouse's

Please print or type

1. Legal Residence. If Maine, show municipality. If outside Maine, show state or foreign country.

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return

3. Your Filing Status—check only one:
Single | Married filing separately (Name of spouse) | Married filing jointly | Surviving widow(er) with dependent child

4. Resident | Nonresident | Part year resident enter dates that you were a Maine resident from _____ to _____

5. Federal adjusted gross income (line 18, Federal Form 1040) — 5 — 46 76[illegible]

6. Adjustments (page 2, schedule 1, line 5) — 6

7. Maine adjusted gross income (line 6 added to or subtracted from line 5) — 7 — 46 71[illegible]

(If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.)

8. Deductions: 10% of line 7, or itemized. (See instructions) — 8 — 1936[illegible]

9. Exemptions (multiply total number by $1,000) — 9 — 5000 00

10. Total amount for deductions and exemptions (add lines 8 and 9) — 10 — 6[illegible]

11. Income subject to Maine Income Tax (subtract line 10 from line 7) — 11 — 40[illegible]

12. Maine Income Tax (see instructions) — 12 — 1[illegible]

13. Credits: a. Maine income Tax withheld (attach W-2) — 13a — 11[illegible]
b. 1970 Maine estimated tax paid — 13b
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18) — 13c — 622 38

14. Total credits (add lines 13a, 13b, and 13c) — 14 — 633 38

15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return. — 15 — 631 62

16. If line 14 is greater than line 12 enter OVERPAYMENT — 16

17. Amount of line 16 to be: (a) CREDITED on 1971 estimated tax _____ (b) REFUNDED — 17

COPY

Please attach check or money order here

Do not use — for office use only NM ☐ CK ☐ MO ☐ CA ☐

PREVIOUS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

SEE BATCH NO. 3168

Your signature | Date | Signature of preparer other than taxpayer. Based on all information of which he has any knowledge. | DATE | Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address

Please file this return, together with check made payable to TREASURER OF STATE, with the:

Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04330

0005384 DO NOT SEND CASH

EXHIBIT 3 (cont'd)

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $ _____

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $ _____
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below) _____
4. Add lines 2 and 3 ..... _____
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 ..... _____

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions, Federal Form 1040 ..... $ _____
7. a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $ _____
   b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income ..... _____
8. Add lines 7 a and 7 b ..... _____
9. Subtract line 8 from line 6 ..... _____
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax ..... _____
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 ..... _____

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) ..... _____ %
13. Multiply line 11 by line 12, enter here and on page 1, line 8 ..... _____

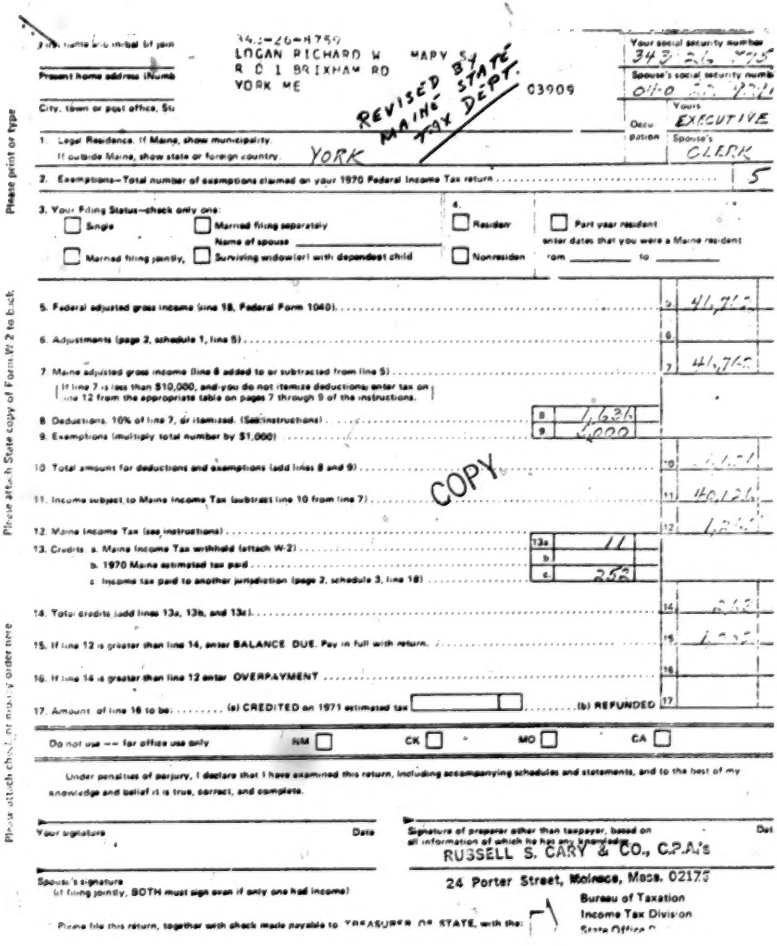
SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... $ 46,707.00
15. Income taxed by other jurisdictions included in line 14 ..... $ of 46,000.00 — 23,000.00
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) 49.2%
17. Limitation of Credit:
    a. Page 1, line 12 multiplied by 49.2 % on line 16 ..... $ 622.38
    b. Income taxes paid other jurisdictions ..... $ 840.00
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 622.38

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name	Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other income			
22. Totals of column A and column B			
23. Combine line 22 total			
24. Subtract line 23 from line 22, enter here and on line 4, schedule 1 above			

EXHIBIT 3 (cont'd)



Please print or type

LOGAN RICHARD W MARY S
R C 1 BRIXHAM RD
YORK ME 03909

REVISED BY MAINE STATE TAX DEPT.

Your social security number 343-26-4755
Spouse's social security number 014-0[illegible]-4241

Occupation: Yours EXECUTIVE; Spouse's CLERK

1. Legal Residence. If Maine, show municipality. If outside Maine, show state or foreign country. YORK

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return 5

3. Your Filing Status—check only one:
☐ Single ☐ Married filing separately
Name of spouse
☐ Married filing jointly, ☐ Surviving widow(er) with dependent child

4. ☐ Resident ☐ Part year resident enter dates that you were a Maine resident from _____ to _____
☐ Nonresident

Please attach State copy of Form W-2 to back

5. Federal adjusted gross income (line 18, Federal Form 1040) 5 41,715

6. Adjustments (page 2, schedule 1, line 5) 6

7. Maine adjusted gross income (line 6 added to or subtracted from line 5) 7 41,715
If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.

8. Deductions. 10% of line 7, or itemized. (See instructions) 8 1,631
9. Exemptions (multiply total number by $1,000) 9 5,000

10. Total amount for deductions and exemptions (add lines 8 and 9) 10 6,631

11. Income subject to Maine Income Tax (subtract line 10 from line 7) 11 35,084

12. Maine Income Tax (see instructions) 12 1,254

13. Credits a. Maine Income Tax withheld (attach W-2) 13a 11
b. 1970 Maine estimated tax paid ..... b
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18) ..... c 252

14. Total credits (add lines 13a, 13b, and 13c) 14 263

15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return. 15 991

16. If line 14 is greater than line 12 enter OVERPAYMENT 16

17. Amount of line 16 to be: ..... (a) CREDITED on 1971 estimated tax [ ] ..... (b) REFUNDED 17

Please attach check or money order here

Do not use — for office use only NM ☐ CK ☐ MO ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer, based on all information of which he has any knowledge Date

RUSSELL S. CARY & CO., C.P.A.'s
24 Porter Street, Moiness, Mass. 02175

Please file this return, together with check made payable to TREASURER OF STATE, with the:
Bureau of Taxation
Income Tax Division
State Office B[illegible]

COPY

EXHIBIT 3 (cont'd)

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $ _____

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $ _____
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below) _____
4. Add lines 2 and 3 ..... _____
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 ..... _____

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions Federal Form 1040 ..... $ 6127
7. a Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $ 503
   b Interest or expenses, included in line 6, incurred in the production of Maine exempt income ..... _____
8. Add lines 7 a and 7 b 503
9. Subtract line 8 from line 6 5624
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax ..... _____
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 5624

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) ..... _____
13. Multiply line 11 by line 12, enter here and on page 1, line 8 ..... _____

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... $ 41,225
15. Income taxed by other jurisdictions included in line 14 22,000
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) 53%
17. Limitation of Credit
    a. Page 1, line 12 multiplied by 25% on line 16 ..... $ 1240
    b. Income taxes paid other jurisdictions 503
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 503

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name	Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other income			
22. Totals of column A and column B			
23. Enter column B total			
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above			